



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: HUSTLER WATER UTILITY

Principal Office: MAIN STREET  
P.O. BOX 214  
HUSTLER, WI 54637-0214

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** HUSTLER WATER UTILITY**Utility Address:** MAIN STREET

P.O. BOX 214

HUSTLER, WI 54637-0214

**When was utility organized?** 4/5/1993**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS JOYCE DUESCHER**Title:** VILLAGE CLERK**Office Address:**

MAIN STREET

P.O. BOX 214

HUSTLER, WI 54637

**Telephone:** (608) 427 - 6575**Fax Number:** (608) 427 - 3700**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DEBRA WELCH**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

**Telephone:** (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:** DEBRA WELCH@CLIFTON CPA.COM

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** DEAN DUESCHER**Title:** VILLAGE PRESIDENT**Office Address:**

CHURCH STREET

P.O. BOX 201

HUSTLER, WI 54637

**Telephone:** (608) 427 - 6575**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR VERNE ARNDT**Title:** WATER OPERATOR**Office Address:**

MAIN STREET

P.O. BOX 214

HUSTLER, WI 54637

**Telephone:** (608) 427 - 3389**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:** RAN BY VILLAGE BOARD

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**Names of members of utility commission/committee:**

MR TOM ARNDT

MS CINDY COSTELLO

MR DEAN DUESCHER, VILLAGE PRESIDENT

MR LOUIS LAWRENCE

MR NATE LEE

MR WILLIAM MEEHAM

MR MIKE ROSIER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	32,285	34,216	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	15,117	16,663	<b>2</b>
Depreciation Expense (403)	18,140	18,432	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	1,635	1,593	<b>5</b>
<b>Total Operating Expenses</b>	<b>34,892</b>	<b>36,688</b>	
<b>Net Operating Income</b>	<b>(2,607)</b>	<b>(2,472)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(2,607)</b>	<b>(2,472)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	6,603	8,533	<b>9</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>10</b>
<b>Total Other Income</b>	<b>6,603</b>	<b>8,533</b>	
<b>Total Income</b>	<b>3,996</b>	<b>6,061</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>3,996</b>	<b>6,061</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,229	1,737	<b>13</b>
Amortization of Debt Discount and Expense (428)	546	546	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>1,775</b>	<b>2,283</b>	
<b>Net Income</b>	<b>2,221</b>	<b>3,778</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	31,081	27,303	<b>19</b>
Balance Transferred from Income (433)	2,221	3,778	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>33,302</b>	<b>31,081</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
FROM SPECIAL ASSESSMENTS	912	4
FROM SAVINGS AND TEMPORARY INVESTMENTS	5,691	5
<b>Total (Acct. 419):</b>	6,603	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	32,285	0	0	0	<b>32,285</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>32,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,285</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,013,407	1,012,925	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	130,445	112,141	<b>2</b>
<b>Net Utility Plant</b>	<b>882,962</b>	<b>900,784</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	19,435	29,948	<b>6</b>
Special Funds (125)	9,608	10,294	<b>7</b>
<b>Total Other Property and Investments</b>	<b>29,043</b>	<b>40,242</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	73,980	55,575	<b>8</b>
Temporary Cash Investments (132)	67,420	64,645	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	6,456	6,608	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	3,186	3,186	<b>13</b>
Receivables from Municipality (145)	4,013	2,868	<b>14</b>
Materials and Supplies (150)	372	118	<b>15</b>
Prepayments (165)	240	0	<b>16</b>
Other Current and Accrued Assets (170)	2,142	2,645	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>151,437</b>	<b>129,273</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	773	1,319	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>773</b>	<b>1,319</b>	
<b>Total Assets and Other Debits</b>	<b>1,064,215</b>	<b>1,071,618</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	33,302	31,081	<b>23</b>
<b>Total Proprietary Capital</b>	<b>33,302</b>	<b>31,081</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	22,600	33,890	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>22,600</b>	<b>33,890</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,480	84	<b>28</b>
Payables to Municipality (233)	2,066	2,423	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	240	147	<b>31</b>
Interest Accrued (237)	79	121	<b>32</b>
Other Current and Accrued Liabilities (238)	576	605	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>4,441</b>	<b>3,380</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,003,872	1,003,267	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>1,064,215</b>	<b>1,071,618</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,013,407	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>1,013,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	130,445	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>130,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>882,962</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	112,141				<b>112,141</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	18,140				<b>18,140</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	164				<b>164</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>18,304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,304</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>130,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,445</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.82%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,186	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>3,186</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0
Water utility	372	118
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>372</b>	<b>118</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND ANTICIPATION NOTE	2,957	546	773	1
<b>Total</b>			<b>773</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>0</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
SPECIAL ASSESSMENT B BOND	06/29/1994	06/01/2003	4.50%	22,600	1
<b>Total Bonds (Account 221):</b>				<b>22,600</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	147	1
<b>Accruals:</b>		
Charged water department expense	1,635	2
Charged electric department expense		3
Charged sewer department expense	4	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,639</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,026	6
Social Security taxes	480	7
PSC Remainder Assessment	40	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,546</b>	
<b>Balance end of year</b>	<b>240</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SPECIAL ASSESSMENT B BOND	121	1,229	1,271	79	1
<b>Subtotal</b>	<b>121</b>	<b>1,229</b>	<b>1,271</b>	<b>79</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>121</b>	<b>1,229</b>	<b>1,271</b>	<b>79</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,003,267	0	0	0	0	<b>1,003,267</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	605					<b>605</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,003,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,003,872</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	878,816					<b>878,816</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	19,435	2
<b>Total (Acct. 124):</b>	<b>19,435</b>	
<b>Special Funds (125):</b>		
SPECIAL ASSESSMENT SAVINGS	9,608	3
<b>Total (Acct. 125):</b>	<b>9,608</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	6,456	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>6,456</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM VILLAGE-DELINQUENT ON TAX ROLL	880	12
DUE FROM VILLAGE TAX FUND-SPECIAL ASSESSMENTS COLLECTED	2,832	13
DUE FROM SEWER-ALLOCATED METER EXPENSES	301	14
<b>Total (Acct. 145):</b>	<b>4,013</b>	
<b>Prepayments (165):</b>		
PREPAID SOFTWARE SUPPORT	240	15
<b>Total (Acct. 165):</b>	<b>240</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
2001 PROPERTY TAX EQUIVALENT	1,026	18
INSURANCE REIMBURSEMENT DUE VILLAGE	951	19
DUE SEWER	89	20
<b>Total (Acct. 233):</b>	<b>2,066</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	1,013,166	0	0	0	<b>1,013,166</b>	<b>1</b>
Materials and Supplies	245	0	0	0	<b>245</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	121,293	0	0	0	<b>121,293</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,003,569	0	0	0	<b>1,003,569</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>(111,451)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(111,451)</b>	
Net Operating Income	(2,607)	0	0	0	<b>(2,607)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	32,191	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>32,191</b>	
<b>Net Income</b>		
Net Income	2,221	5
<b>Percent Return on Proprietary Capital</b>	<b>6.90%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

#### OTHER INVESTMENTS

REDUCTION OF OTHER INVESTMENTS RELECTS THE PAYOFF OF THE SPECIAL ASSESSMENT RECEIVABLES BY VILLAGE RESIDENTS.

#### CASH AND WORKING FUNDS

INCREASE REFLECTS POSITIVE CASH FLOW THE UTILITY HAD DURING 2001.

#### OTHER CURRENT AND ACCRUED ASSETS

THIS ACCOUNT IS MADE UP OF INTEREST RECEIVABLE COMING ON THE SPECIAL ASSESSMENTS.

#### BONDS

REDUCTION REFLECTS PAYOFFS WHICH OCCURRED DURING 2001.

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

September 17, 2002

Peter Leege  
Financial Specialist  
Public Service Commission of Wisconsin  
610 North Whitney Way  
Madison WI 53707-7854

Dear Mr. Leege,

Our client, Hustler Water Utility has requested us to respond to your letter dated September 5, 2002, in relation to the 2001 Analytical review for the Hustler Water Utility. (DWCCA-2655-PJL) We hope that the following clears your questions:

1. The \$605 reported within Contributions from services reflects the amount received from a customer who hooked into the system during the year. There were no additions to Account 345 due to the fact that this service was added to the system in earlier years, however had never been used prior to this hookup.
2. There are no dollars reported in Account 686 due to the fact that the Utility's employees are all part-time and do not receive any benefits.
3. The Utility elected upon its creation to use the gross receipt method for computation of their property tax equivalent. (found in their rate order) This method establishes that the Utility multiply their receipts by 3.19% to arrive at their property tax equivalent.

We hope this clears the questions that arose from your analytical review. If further questions arise please feel free to contact us by calling 608-372-2177 or emailing me at Debra.Welch@cliftoncpa.com.

Sincerely,

Clifton Gunderson LLP  
Debra Welch, CPA  
Senior Manager

\*\*\*\*\*  
September 5, 2002

Ms. Joyce Duescher, Village Clerk  
Hustler Water Utility  
P.O. Box 214  
Hustler, WI 54637-0214

2001 Analytical Review DWCCA-2655-PJL

Dear Ms. Duescher:

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## FINANCIAL SECTION FOOTNOTES

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The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Given that there are no services reported as added on page W-16 and no dollars reported as added during the year to Account 345 on page W-8, please provide an explanation of the \$605 reported for contributions for services on page F-17.
2. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.
3. As indicated in item number 7 of the headnotes for the Property Tax Equivalent page W 7, please provide the authorization description and the date that the municipality authorized the lower amount reported on line 33.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2655.doc  
VILLAGE BOARD  
HUSTLER MUNICIPAL WATER UTILITY  
HUSTLER, WISCONSIN

WE HAVE COMPILED HUSTLER MUNICIPAL WATER UTILITY ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF HUSTLER, WISCONSIN AS OF DECEMBER 31, 2001 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND ACCORDINGLY DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE



## FINANCIAL SECTION FOOTNOTES

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~~AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE~~  
ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC  
SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING  
PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT  
IMFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON LLP

TOMAH, WISCONSIN  
MARCH 16, 2002

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	32,041	1
<b>Total Sales of Water</b>	<b>32,041</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	110	2
Other Water Revenues (474)	134	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>244</b>	
<b>Total Operating Revenues</b>	<b>32,285</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	10,165	5
General Operating Expenses (680-690)	4,952	6
<b>Total Operation and Maintenance Expenses</b>	<b>15,117</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	18,140	7
Amortization Expense (404)		8
Taxes (408)	1,635	9
<b>Total Other Operating Expenses</b>	<b>19,775</b>	
<b>Total Operating Expenses</b>	<b>34,892</b>	
<b>NET OPERATING INCOME</b>	<b>(2,607)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	36	164	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>36</b>	<b>164</b>	
Metered Sales to General Customers (461)				
Residential	71	2,712	14,323	4
Commercial	11	1,317	4,083	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>82</b>	<b>4,029</b>	<b>18,406</b>	
Private Fire Protection Service (462)	1		306	7
Public Fire Protection Service (463)	1		12,433	8
Other Sales to Public Authorities (464)	2	200	732	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>88</b>	<b>4,265</b>	<b>32,041</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	6,220	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
BILLED PER RATE SCHEDULE	6,213	4
<b>Total Public Fire Protection Service (463)</b>	<b>12,433</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	110	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>110</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	134	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>134</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	6,321	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	884	3
Chemicals (630)	841	4
Supplies and Expenses (640)	581	5
Repairs of Water Plant (650)	1,538	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>10,165</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	1,140	8
Office Supplies and Expenses (681)	816	9
Outside Services Employed (682)	1,570	10
Insurance Expense (684)	951	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	475	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>4,952</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>15,117</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		1,026	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% ALLOCATED TO SEWER BASED ON METERS	4	<b>2</b>
<b>Net property tax equivalent</b>		<b>1,022</b>	
Social Security		573	<b>3</b>
PSC Remainder Assessment		40	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>1,635</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.199060				3
County tax rate	mills		6.122020				4
Local tax rate	mills		2.810350				5
School tax rate	mills		9.998780				6
Voc. school tax rate	mills		2.394960				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.525170</b>				10
Less: state credit	mills		1.897920				11
<b>Net tax rate</b>	mills		<b>19.627250</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>2.810350</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.393740</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>15.204090</b>				17
<b>Total Tax Rate</b>	mills		<b>21.525170</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.706340</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.627250</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>13.863513</b>				21
Utility Plant, Jan. 1	\$	1,012,925	1,012,925				22
Materials & Supplies	\$	118	118				23
<b>Subtotal</b>	\$	<b>1,013,043</b>	<b>1,013,043</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,013,043</b>	<b>1,013,043</b>				26
Assessment Ratio	dec.		1.004727				27
<b>Assessed Value</b>	\$	<b>1,017,832</b>	<b>1,017,832</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>13.863513</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>14,111</b>	<b>14,111</b>				30
Tax Equivalent per 1994 PSC Report	\$	425					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	1,026					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,026</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	5,187		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>5,187</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,250		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	55,252		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>57,502</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,250		12
Structures and Improvements (321)	76,755		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,352		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>117,357</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,606		23
<b>Total Water Treatment Plant</b>	<b>4,606</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,500		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			5,187	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>5,187</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,250	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			55,252	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>57,502</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,250	12
Structures and Improvements (321)			76,755	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			38,352	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>117,357</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,606	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,606</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			4,500	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	202,649		26
Transmission and Distribution Mains (343)	477,742		27
Fire Mains (344)	0		28
Services (345)	74,680		29
Meters (346)	5,961		30
Hydrants (348)	58,430		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>823,962</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,297	482	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,014		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>4,311</b>	<b>482</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,012,925</b>	<b>482</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,012,925</b>	<b>482</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			202,649 26
Transmission and Distribution Mains (343)			477,742 27
Fire Mains (344)			0 28
Services (345)			74,680 29
Meters (346)			5,961 30
Hydrants (348)			58,430 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>823,962</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,779 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,014 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>4,793</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,013,407</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,013,407</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			438	438	1
February			369	369	2
March			353	353	3
April			364	364	4
May			362	362	5
June			354	354	6
July			488	488	7
August			412	412	8
September			342	342	9
October			773	773	10
November			382	382	11
December			371	371	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>5,008</b>	<b>5,008</b>	
Less: Water sold				4,265	13
Volume pumped but not sold				743	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				420	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				420	19
Volume pumped but unaccounted for				323	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				325	23
Date of maximum: 10/30/2001					24
Cause of maximum:					25
CLEANED WATER RESERVOIR					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 10/31/2001					27
Total KWH used for pumping for the year				8,377	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
OFF E MAIN	1	227	10	504,000	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1		1
Location	WELL		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	LAYNE & BOWLER		5
Year Installed	1994		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	340		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC		9 10
Year Installed	1994		11
Type	ELECTRIC		12
Horsepower	25		13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES</b>			<b>2</b>
<b>OR ELEVATED TANKS</b>			<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		<b>4</b>
Year constructed	1994		<b>5</b>
Primary material (earthen, steel, concrete, other)	STEEL		<b>6</b>
Elevation difference in feet (See Headnote 3.)	130		<b>7</b>
Total capacity in gallons (actual)	25,000		<b>8</b>
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		<b>11</b>
Filters, type (gravity, pressure, other, none)	NONE		<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		<b>13</b>
Is a corrosion control chemical used (yes, no)?	Y		<b>14</b>
Is water fluoridated (yes, no)?	N		<b>15</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	36	0	0	0	36
P	D	6.000	8,490	0	0	0	8,490
M	D	8.000	180	0	0	0	180
P	D	8.000	4,651	0	0	0	4,651
<b>Total Within Municipality</b>			<b>13,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,357</b>
<b>Total Utility</b>			<b>13,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,357</b>

1  
2  
3  
4

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	86	0	0	0	86		1
<b>Total Utility</b>		<b>86</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	82	0	0	0	82	8	1
0.750	4	0	0	0	4	0	2
1.000	2	0	0	0	2	0	3
2.000	1	0	0	0	1	0	4
4.000	1	0	0	0	1	0	5
<b>Total:</b>	<b>90</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90</b>	<b>8</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	68	8	0	1	0	5	82	1
0.750	3	1	0	0	0	0	4	2
1.000	0	1	0	1	0	0	2	3
2.000	0	1	0	0	0	0	1	4
4.000	0	0	0	0	1	0	1	5
<b>Total:</b>	<b>71</b>	<b>11</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>5</b>	<b>90</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	30				30	2
<b>Total Fire Hydrants</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	30
Number of distribution system valves end of year:	42
Number of distribution valves operated during year:	0

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

REDUCTION IN WATER SALES REFLECTS LOWER CONSUMPTION BY USERS. LARGEST  
DECLINE WAS BY ONE COMMERCIAL USER BY APPROXIMATELY 888,000 GALLONS.

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### Water Operation & Maintenance Expenses (Page W-05)

REPAIRS OF WATER PLANT  
REDUCTION IN 2001 REFLECTS NO MAJOR LINE BREAKS, AS OCCURED IN 2000.

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### Hydrants and Distribution System Valves (Page W-18)

MAINTENANCE MAN IS AWARE OF OPERATING REQUIREMENTS AND WILL BE EXERCISING  
VALVES DURING 2002.

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